

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WISCONSIN

ANNIE LAURIE GAYLOR; DAN
BARKER; IAN GAYLOR, Personal Rep-
resentative of the estate of ANNE
NICOL GAYLOR; AND FREEDOM
FROM RELIGION FOUNDATION,
INC.,

Plaintiffs,

v.

Case No. 16-CV-215

JACOB LEW, Secretary of the United
States Department of Treasury; JOHN
KOSKINEN, Commissioner of the In-
ternal Revenue Service; and the
UNITED STATES OF AMERICA,

Defendants,

and

EDWARD PEECHER; CHICAGO
EMBASSY CHURCH; PATRICK
MALONE; HOLY CROSS ANGLICAN
CHURCH; AND THE DIOCESE OF
CHICAGO AND MID-AMERICA OF
THE RUSSIAN ORTHODOX CHURCH
OUTSIDE OF RUSSIA,

Intervenor-Defendants.

NOTICE OF RULE 30(b)(6) DEPOSITION OF THE INTERNAL
REVENUE SERVICE

Pursuant to Rule 30(b)(6) of the Federal Rules of Civil Procedure, Interve-
nor-Defendants Edward Peecher, Chicago Embassy Church, Patrick Malone, Holy
Cross Anglican Church, and the Diocese of Chicago and Mid-America of the Russian

Exhibit

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Orthodox Church Outside of Russia, hereby provide notice of the deposition of the Internal Revenue Service.

You must designate one or more officers, directors, or managing agents, or designate other persons who consent to testify on behalf of the Internal Revenue Service about the following matters:

1. IRS¹ policies, written or otherwise, relating to the application of the income exclusion in 26 U.S.C. § 107, including its application to atheists, agnostics, or other nontheists, and the discussions, meetings, research, analysis, thought processes, and specific circumstances that prompted, informed, or in any way influenced you to develop, consider, draft, or adopt those policies.
2. Any and all changes since January 1, 2009, that have been made to the policies described in matter 1, and the discussions, meetings, research, analysis, thought processes, and specific circumstances that prompted, informed, or in any way influenced you to develop, consider, draft, or adopt those changes.
3. IRS policies, written or otherwise, relating to the application of all other income tax exclusions or deductions for the value of employer-provided housing or housing allowances, including 26 U.S.C §§ 119(a)(2), 119(c), 119(d), 132, 162, 911, and 912, and the discussions, meetings, research, analysis, thought processes, and specific circumstances that prompted, informed, or in any way influenced you to develop, consider, draft, or adopt those policies.
4. Tax returns of Annie Laurie Gaylor, Dan Barker, and Anne Nicol Gaylor, or any other employee of Freedom From Religion Foundation, Inc., for tax years 2012, 2013, and any other year since January 1, 2009, in which they excluded or deducted income pursuant to 26 U.S.C. § 107, 26 U.S.C. § 119(a)(2), or any other provision that allows taxpayers to exclude or deduct the value of employer-provided housing or housing allowances; this matter includes:
 - a. Actions that the IRS took with respect to those returns;
 - b. The IRS decision to permit or deny the filer to exclude the value of employer-provided housing or housing allowance and the discussions, meetings, research, analysis, thought processes, and specific circumstances that prompted, informed, or in any way influenced the decision of whether to permit the exclusion; and
 - c. Communications that the IRS has had since January 1, 2009, with Annie Laurie Gaylor, Dan Barker, Anne Nicol Gaylor, Ian Gaylor, Freedom from

¹ As used herein, the term “IRS” means the Internal Revenue Service and all of its agents, employees, representatives, or attorneys.

Religion Foundation, or any of their agents, employees, representatives, or attorneys regarding those returns, 26 U.S.C. § 107, 26 U.S.C. § 119(a)(2), or any other provision that allows taxpayers to exclude or deduct the value of employer-provided housing or housing allowances.

The deposition will take place on February 23, 2017, at 9:30 am, at the offices of the Becket Fund for Religious Liberty, 1200 New Hampshire Ave. NW, Suite 700, Washington, DC 20036, or at another time and place to which the parties agree.

The deposition will be recorded by stenographic means.

Dated: February 1, 2017

Respectfully submitted,

/s/ Hannah C. Smith

Hannah C. Smith

Luke W. Goodrich

Daniel D. Benson*

The Becket Fund for Religious Liberty

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Counsel for Intervenor-Defendants

**Admitted in Utah and the Western District of Wisconsin, but not in D.C. Supervised by Ms. Smith and Mr. Goodrich, members of the D.C. Bar.*

CERTIFICATE OF SERVICE

I certify that I caused a copy of the foregoing Notice of Rule 30(b)(6) Deposition of Internal Revenue Service to be served via email and first-class mail, postage pre-paid, upon the following counsel of record:

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Counsel for Plaintiffs

Dated: February 1, 2017

/s/ Hannah C. Smith

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